

UNITED STATES DISTRICT COURT  
DISTRICT OF NEW HAMPSHIRE

UNITED STATES SECURITIES AND  
EXCHANGE COMMISSION

Plaintiff,

v.

JERRY A. SHANAHAN,

Defendant.

Civ. No. 01:07-00039-SM

**SECURITIES AND EXCHANGE COMMISSION'S OBJECTIONS TO  
DEFENDANT JERRY SHANAHAN'S EXHIBIT LIST**

The United States Securities and Exchange Commission ("SEC") submits the following objections to Defendant Shanahan's exhibit list for the jury trial in this matter. (Attached hereto.)

Submitted this 7<sup>th</sup> day of January, 2013.

s/Nancy J. Gegenheimer  
Leslie J. Hughes (Colo. 15043)  
Nancy Gegenheimer (Colo. 8981)  
Securities and Exchange Commission  
1801 California Street, Suite 1500  
Denver, CO 80202  
(303) 844-1000

CERTIFICATE OF SERVICE

I certify that on January 7, 2013, I sent a true copy of the foregoing by electronically mailing it to the following persons:

Andrew Good [agood@goodcormier.com](mailto:agood@goodcormier.com) (Counsel for Shanahan)

s/ Nicole L. Nesvig

| Exhibit No. | Date                    | Subject  | Objection          |
|-------------|-------------------------|--|--------------------|
| 1           | 7/6/2001-               | Tech Data  | No Objection       |
| 2           | 7/10/2001-<br>7/11/2001 | revised Tech Data-Enterasys contract                           | No Objection       |
| 3           | 7/12/2001-<br>9/6/2011  | Tech Data Recommended Buy                                      | No Objection       |
| 4           | 7/12/2001-              | Tech Data Recommended Buy                                      | No Objection       |
| 5           | 7/25/2001               | RE: Canada Tech Data is here for 1 mil...!!!- Champagne anyone | No Objection       |
| 6           | 8/7/2001                | Tech Data Contract Status                                      | No Objection       |
| 7           | 8/17/2001               | Tech Data  | No Objection       |
| 8           | 8/23/2001               | Tech Data Canada deal terms                                    | No Objection       |
| 9           | 8/24/2001               | TD/extra points  | No Objection       |
| 10          | 8/24/2001               | Revised Deal for TD Canada from Weaver to Shanahan             | No Objection       |
| 11          | 8/27/2001               | Ingram and Tech Data   | No Objection       |
| 12          | 8/29/2001               | Tech Data Canada deal terms                                    | No Objection       |
| 13          | 8/29/2001               | Tech Data Letter   | No Objection       |
| 14          | 8/29/2001               | Confirmation   | No Objection       |
| 15          | 8/30/2001               | Tech Data  | No Objection       |
| 16          | 11/27/2006              | Benard's Testimony - Cross Examination                         | Hearsay            |
| 17          | 9/4/2001                | FW: TD Canada PO Terms   | No Objection       |
| 18          | 9/4/2001                | WW Revenue Tracking Q3FY02                                     | Hearsay, relevance |
| 19          | 9/5/2001                | *Preliminary* Q2 Channels Returns Reserves Est.                | No Objection       |
| 20          | 9/6/2001                | Guth REVISED Pre. Q2 Channels Returns                          | No Objection       |

|    |                     |  |                                 |
|----|---------------------|--|---------------------------------|
| 21 | 9/13/2001           | (Attn: Elaine Marks) Final Q2 Channels Return Reserves File        | No Objection                    |
| 22 | 9/2001              | "Q202 Channel Reserves" KPMG workpaper for 9/2001                  | No Objection                    |
| 23 | 9/10/2001-9/17/2001 | Channel Agreements   | No Objection                    |
| 24 | 9/25/2001           | Benard email chain RE: Q3 start                                    | Relevance                       |
| 25 | 10/16/2001          | SEC Form 10Q for quarter ending September 1, 2001                  | No Objection                    |
| 26 | 8/22/2001           | Paul   | Irrelevant, Immaterial          |
| 27 | 10/22/2001          | RE: 90 day terms -Tech Data Recommended Buy- return request        | No Objection                    |
| 28 | 9/15/2004           | Fiallo Plea Agreement  | Irrelevant, Immaterial 403      |
| 29 | 11/15/2006          | Fiallo's Testimony   | Irrelevant, Immaterial 403      |
| 30 | 11/16/2006          | Fiallo's Testimony - Direct Examination                            | Irrelevant, Immaterial 403      |
| 31 | 11/16/2006          | Fiallo's Testimony - Cross Examination                             | Irrelevant, Immaterial 403      |
| 32 | 11/17/2006          | Fiallo's Testimony   | Irrelevant, Immaterial 403      |
| 33 | 12/13/2011          | Shanahan's Declaration   | No Objection                    |
| 34 | 2003                | Shanahan's Curriculum Vitae  | Irrelevant, Immaterial          |
| 35 | 5/30/2005           | Shanahan's University of Cork academic transcript                  | Irrelevant, Immaterial          |
| 36 | 10/12/2006          | University of Limerick's record custodian's certificate w exhibits | Irrelevant, Immaterial, Hearsay |
| 37 | 2/14/2011           | Shanahan's Responses to SEC Ints and Reqs for Admission            | No Objection                    |
| 38 | 7/26/2001           | Revised TD Proposal  | No Objection                    |

|    |                       |  |                        |
|----|-----------------------|--|------------------------|
| 39 | 8/24/2001             | forecast   | No Objection           |
| 40 | 8/27/2001             | Forecast Build   | No Objection           |
| 41 | 8/27/2001             | Forecast for Final Week                                | No Objection           |
| 42 | 8/21/2001             | 8/16 RVP Pipeline Summary's [sic]                      | No Objection           |
| 43 | 8/30/2001             | 8/30 RVP Pipeline Summary                              | Irrelevant             |
| 44 | 10/4/2001             | 10/04 RVP Pipeline Summary                             | Irrelevant             |
| 45 | 8/10/2001             | FW: Enterasys meeting with Hubert                      | Irrelevant, Immaterial |
| 46 | Through 8/30/2001     | Tech Data Revenue Booking spreadsheets                 | No Objection           |
| 47 | 9/3/2001              | Preliminary Q3 Forecast for Canada                     | Irrelevant             |
| 48 | 9/18/2001             | 4 qtr plan - rev 2.0                                   | Irrelevant             |
| 49 | 9/20/2001             | Factors affecting Quarter                              | Irrelevant, Immaterial |
| 50 | 11/19/2001            | Canada Tech Data contract                              | No Objection           |
| 51 | 11/26/2001-11/27/2001 | TD Recommended Inventory Return                        | No Objection           |
| 52 | 11/29/2001            | TD Recommended Inventory Return                        | No Objection           |
| 53 | 2/5/2002              | Enterasys Discloses Accounting Issues, Delays Earnings | No Objection           |
| 54 | 11/29/2006            | Boyer's Testimony                                      | Hearsay                |
| 55 | 11/30/2006            | Boyer's Testimony                                      | Hearsay                |
|    | 12/1/2006             | Boyer's Testimony - Morning Session                    | Hearsay                |
|    | 12/1/2006             | Boyer's Testimony - Afternoon Session                  | Hearsay                |

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|----|---------------------|--|------------------------|
| 56 | 9/2001              | KPMG SAB 101 Revenue Test-Work   | No Objection           |
| 57 | 10/14/2011          | Deposition of Steven Henning   | Hearsay, Cumulative    |
| 58 | 2/12/2002           | FW: TD \$3M stocking Order Terms Levenson  | No Objection           |
| 59 | 2/12/2002           | TD \$3M stocking Order Terms Weaver  | No Objection           |
| 60 | 2/14/2002           | Tech Data Holding Fee  | No Objection           |
| 61 | 3/15/2002           | Draft Revenue Recognition Reminder   | No Objection           |
| 62 | 4/12/2002           | Draft Revenue Recognition Reminder with attachment                                       | No Objection           |
| 63 | 5/2/2002            | Tech Data Audit Response   | No Objection           |
| 64 | 11/28/2006          | Levenson's Testimony   | Hearsay                |
| 65 | 7/21/2011           | Expert Report of J. Allan Kosowsky   | Hearsay                |
| 66 | 07/00/1999          | Basic Order Agreement between Accton and Cabletron                                       | No Objection           |
| 67 |                     | Enterasys-Accton Sales Transaction Records for Fiscal Year 2001 and Transition Year 2001 | No Objection           |
| 68 | 4/4/2001            | FW: Meetings with Accton and Flextronics   | No Objection           |
| 69 | 5/1/2001-5/7/2001   | Accton Agenda  | Irrelevant, Immaterial |
| 70 | 7/2/2001-7/3/2001   | RE: Accton Meeting   | No Objection           |
| 71 | 5/22/2001-5/23/2001 | RE: Accton   | No Objection           |
| 72 | 7/2/2001-7/3/2001   | RE: Accton Meeting   | No Objection           |
| 73 | 5/21/2001           | Accton Partnership 5-21.ppt  | No Objection           |

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|----|---------------------|---|--------------|
|    |                     |   |              |
| 74 | 5/31/2001           | FW: Accton quote and supporting documents   | No Objection |
| 75 | 6/1/2001            | RE: Accton quote for Aprisma products   | No Objection |
| 76 | 6/1/2001            | Accton Packing Slip for Purchase of Spectrum Software from Aprisma                      | No Objection |
| 77 | 4/30/2002           | Revenue Action Log  | No Objection |
| 78 | 7/10/2001           | Enterasys-Accton Enterprise AP Cooperation Opportunities Meeting Minutes & Action Items | No Objection |
| 79 | 7/11/2001           | Accton  | No Objection |
| 80 | 7/17/2001           | Accton Proposal v1.0 7-17-01.doc  | No Objection |
| 81 | 7/24/2001           | Re: Regarding the PO #C10600002   | No Objection |
| 82 | 8/7/2001-8/8/2001   | RE: AP AR SWAP  | No Objection |
| 83 | 7/13/2001-8/9/2001  | RE: Visit?  | No Objection |
| 84 | 7/13/2001-7/18/2001 | RE: Visit?  | No Objection |
| 85 | 7/13/2001-8/9/2001  | RE: Visit?  | No Objection |
| 86 | 8/7/2001-8/9/2001   | Accton AR   | No Objection |
| 87 | 8/18/2001           | cash collections  | No Objection |
| 88 | 8/21/2001           | Aprisma payment   | No Objection |
| 89 | 8/27/2001           | RE: Accton  | No Objection |
| 90 | 8/27/2001           | \$500,000 offset  | No Objection |
| 91 | 8/27/2001-8/28/2001 | FW: \$500,000 offset  | No Objection |
| 92 | 8/27/2001-8/28/2001 | FW: \$500,000 offset  | No Objection |

|     |                     |  |              |
|-----|---------------------|--|--------------|
| 93  | 8/27/2001-8/28/2001 | RE: FW: \$500,000 offset                                   | No Objection |
| 94  | 8/27/2001-8/31/2001 | RE: FW: \$500,000 offset                                   | No Objection |
| 95  | 8/31/2001           | FW: FW: \$500,000 offset                                   | No Objection |
| 96  | 8/31/2001           | Enterasys Invoice to Accton                                | No Objection |
| 97  | 8/28/2001-9/4/2001  | FW: \$500,000 off  | No Objection |
| 98  | 9/5/2001            | RE: Aprisma  | No Objection |
| 99  | 9/6/2001-9/7/2001   | FW: Accton   | No Objection |
| 100 | 8/28/2001           | FW: FW: \$500,000 offset                                   | No Objection |
| 101 | 6/12/2002           | Accton \$500K Payment                                      | No Objection |
| 102 | 10/23/2001          | Accton \$500K Wire Payment to Enterasys                    | No Objection |
| 103 |                     | SEC Form 10-Q for Quarter Ended June 2, 2001               | No Objection |
| 104 | 6/1/2001            | RE: Accton quote for Aprisma products                      | No Objection |
| 105 | 6/1/2001            | Accton Purchase Order faxed to Aprisma                     | No Objection |
| 106 | 6/1/2001            | Fax Cover Sheet to Aprisma enclosing Accton Purchase Order | No Objection |
| 107 | 6/2/2001            | FW: 010602 Aprisma 2PM Backlog                             | No Objection |
| 108 | 6/2/2001-6/3/2001   | RE: Accton quote for Aprisma products                      | No Objection |
| 109 | 7/2/2001-7/3/2001   | RE: Accton Meeting   | No Objection |
| 110 | 7/10/2001-7/13/2001 | RE: Visit?   | No Objection |
| 111 | 9/10/2001           | RE: Accton   | No Objection |
| 112 | 8/28/2001-          | FW: RE: FW: \$500,000 offset                               | No Objection |



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|-----|---------------------|---|--|
|     | 9/10/2001           |   |  |
| 113 | 9/14/2000           | Enterasys Executive VP Position Offer       | No Objection   |
| 114 | 4/13/2001-7/19/2001 | COO Compensation                            | No Objection   |
| 115 | 2/2/2001-2/6/2001   | Thanks                                      | Accredity witness before impeachment, Immaterial, Irrelevant, Prejudicial and Inflammatory |
| 116 | 4/9/2001            | Bonus                                       | No Objection   |
| 117 | 4/23/2001           | COO Slide                                   | Relevant, Immaterial   |
| 118 | 5/22/2001-6/14/2001 | EOQ Agreement                               | Relevant, Immaterial   |
| 119 | 7/1/2001            | Sales Presentation -Final Draft             | Relevant, Immaterial   |
| 120 | 7/19/2001           | Q1 Executive Bonuses                        | No Objection   |
| 121 | 7/19/2001           | Your Q1 Bonus                               | No Objection   |
| 122 | 8/7/2001            | RE: Gift                                    | Relevant, Immaterial, Rule 608   |
| 123 | 8/14/2001           | COO Ops Metric 8/15/01                      | No Objection   |
| 124 | 8/28/2001           | Exec Metrics                                | No Objection   |
| 125 | 8/24/2001           | Proposed template                           | Irrelevant, Immaterial   |
| 126 | 8/29/2001           | Daily Financial Report                      | No Objection   |
| 127 | 8/29/2001           | Saturday con calls                          | No Objection   |
| 128 | 8/29/2001           | 8-29-01 NEWEST C1 CASE                      | Irrelevant, Immaterial   |
| 129 | 9/4/2001            | Quarter End Metric Reporting                | No Objection   |
| 130 | 9/12/2001           | International Investment Open Items         | Irrelevant, Immaterial   |
| 131 | 10/1/2001           | On Behalf of Beth Richardson                | Irrelevant, Immaterial   |
| 132 | 10/1/2001           | Q2 Executive Team Bonuses                   | No Objection   |
| 133 | 7/17/2001           | Email from Morrison to Gagalis Re Org Chart | No Objection   |
| 134 | 3/1/2002            | Organization Chart                          | No Objection   |
| 135 | 8/1/2001            | Fiallo loan satisfaction                    | Irrelevant, Immaterial   |

|     |           |                                  |                                  |
|-----|-----------|----------------------------------|----------------------------------|
| 136 | 9/6/2001  | Self Review                      | Irrelevant, Immaterial           |
| 137 | 4/13/2004 | Re: In re Grand Jury Proceeding  | Irrelevant, Immaterial, Rule 403 |
| 138 | 4/13/2004 | Re: In re Grand Jury Proceeding  | Irrelevant, Immaterial, Rule 403 |
| 139 | 8/24/2004 | Re: In re Grand Jury Proceeding  | Irrelevant, Immaterial, Rule 403 |
| 140 | 2/12/2012 | Declaration of Joe Guth          | Hearsay                          |
| 141 | 2/12/2012 | Supplemental Declaration of Guth | Hearsay                          |